

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

CORY M. LENZI,

Respondent.

CASE NO. 10-MC-5021 BHS-KLS

MAGISTRATE JUDGE
CERTIFICATION

The undersigned Magistrate Judge is issuing this Certification pursuant to 28 U.S.C. § 636(e)(6) for the purpose of the District Court conducting a show cause hearing requiring the Respondent to show cause why he should not be found in civil contempt of court.

For purposes of the certification, the Magistrate Judges certifies the following facts:

On September 22, 2010 the United States filed a Petition to Enforce Two Internal Revenue Service Summonses (ECF No. 1). Judge Settle signed the Order of Enforcement of Summonses on November 16, 2010. (ECF No. 3). On November 16, 2010, Judge Settle signed the Order of Enforcement of Summonses which directed Cory M. Lenzi, Respondent, to appear before investigating Revenue Officer Lorraine Ronquillo, or any other proper agent, officer, or

1 employee of the Internal Revenue Service, and to testify and produce records as demanded in the
2 Internal Revenue Service summons, no later than twenty workdays following the entry of the
3 Order. The respondent had until December 15, 2010 to comply with the Court's order.
4 However, the Respondent failed to appear before an Internal Revenue Service officer and give
5 testimony or produce documents in compliance with the Internal Revenue Service summons and
6 the Court's Order of Enforcement of Summons. The Plaintiff then requested an Order to Show
7 Cause Regarding Contempt of Court.

8 Magistrate Judge Strombom signed an Order Requiring Respondent to Show Cause
9 Regarding Contempt of Court. ECF No. 9. This Order required the Respondent to appear before
10 Judge Strombom on Tuesday, February 15, 2011 at 10:00 a.m. and show cause, if any he has,
11 why he should not be held in contempt of this Court for failure to appear, testify, and produce
12 books, papers, records, and other data, as directed in the Order of Enforcement of Summons
13 entered on November 16, 2010.

14 Mr. Lenzi appeared on February 15, 2011. At that hearing the Respondent requested a
15 continuance of the hearing and that request was granted. The show cause hearing was then
16 continued to March 16, 2011 at 10:00 a.m. in Courtroom F before Judge Karen L. Strombom. A
17 copy of the minute order setting forth the ruling of the court was mailed, by Judge Strombom's
18 judicial assistant, to Mr. Lenzi at the address he provided to Judge Strombom's Judicial Assistant
19 on February 15, 2011.

20 Mr. Lenzi did appear at the continued show cause hearing on March 16, 2011. At that
21 time Mr. Lenzi again requested additional time to respond to the summons. He advised the
22 Court that he was going to hire John Turner, an attorney in Olympia, to represent him in this tax
23 case as well as a bankruptcy case. He told the Court he would have sufficient money to pay Mr.
24 Turner the week of March 16th. He told the Court he had the paper work together that was

1 necessary to respond to the request contained in the IRS summonses. The Court advised Mr.
 2 Lenzi that needed to appear at the continued hearing which was scheduled, in open court, for
 3 Thursday, April 14, 2011 at 10:00 a.m. Judge Strombom's judicial assistant mailed Mr. Lenzi a
 4 copy of the minute order which memorialized the Court's order.

5 On April 14, 2011 at 10:00 a.m. counsel for the Plaintiff, Robert Brouillard, AUSA, was
 6 present along with Revenue Officer Lorraine Ronquillo. However, Mr. Lenzi was not present at
 7 10:00 a.m. Revenue Officer Lorraine Ronquillo called Mr. Lenzi on his cell phone at 10:05 a.m.
 8 At that time Mr. Lenzi told Officer Ronquillo he thought the hearing was set for 10:20 a.m. and
 9 that he was on his way to Court. At the time of the call he advised Officer Ronquillo that he was
 10 at the intersection of I-5 and Bridgeport.

11 The Court convened at 10:45 and Mr. Lenzi did not appear. Counsel for the Plaintiff
 12 requested the issuance of a bench warrant based on Mr. Lenzi's failure to appear and comply
 13 with the Court's Order of Enforcement of Internal Revenue Service Summonses. The
 14 undersigned granted the request for a bench warrant pursuant to 26 U.S.C. § 7604(b).

15 Mr. Lenzi failed to appear for the court hearing and has failed to comply with the
 16 summonses issued by the IRS. The undersigned recommends that the District Judge conduct a
 17 hearing once Mr. Lenzi is arrested, or at such other time as set by the District Judge, to hear
 18 evidence as to the act or conduct complained of and, if it is such as to warrant punishment,
 19 punish the Respondent in the same manner and to the same extent as for a contempt committed
 20 before a district judge. 28 U.S.C. § 636(e)(6).

21 DATED this 14th day of April, 2011.

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 24 Karen L. Strombom
 United States Magistrate Judge

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Magistrate Judge
Certification